



THE COMMONWEALTH
OF MASSACHUSETTS

PUBLIC DOCUMENT # 6
COMMONWEALTH OF MASSACHUSETTS
ANNUAL REPORT
OF THE STATE AUDITOR'S OFFICE
FISCAL YEAR ENDED JUNE 30, 1985

JOHN J. FINNEGAN,
AUDITOR

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FISCAL YEAR ENDED JUNE 30, 1985



THE COMMONWEALTH
OF MASSACHUSETTS

December 4, 1985

The Honorable Michael Joseph Connolly
Secretary of State
State House, Room 340
Boston, MA 02133

Dear Secretary Connolly:

I submit herewith the annual report on the activities of the State Auditor's Office for the fiscal year ended June 30, 1985, in accordance with the provisions of Chapter 11, Section 12, and Chapter 30, Section 32, of the Massachusetts General Laws.

During fiscal year 1985, the State Auditor's Office continued to strengthen its abilities to effectively audit the accounts and activities of the Commonwealth. A comprehensive staff-training program was implemented for auditors and managers, building upon an existing foundation of knowledge and expertise in modern governmental auditing and management techniques. Top management kept abreast of new auditing initiatives by attending national and regional auditing conferences and seminars. Additionally, a reorganization of the Office's Division of Audits has strengthened our ability to plan, monitor, and evaluate all audit functions and activities.

The Division of Local Mandates exercised fully the powers granted it under Proposition 2 1/2. Its aggressive outreach program, undertaken in fiscal year 1984, generated over 150 inquiries and resulted in 45 determinations in fiscal year 1985--an impressive record.

The Auditor's Institute, established in the latter part of fiscal year 1984, flourished during fiscal year 1985. The Institute has been well received by both state agencies and vendors and will continue to fulfill its goal of promoting efficient and effective management of public resources.

Respectfully submitted,

JOHN J. FINNEGAN
Auditor of the Commonwealth

JOHN J. FINNEGAN,
AUDITOR

ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS
02108
617-727-6200

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DIVISION OF AUDITS

The State Auditor is charged with auditing the accounts of all departments, offices, commissions, institutions, and activities of the Commonwealth, including those districts and authorities created by the General Court. The State Auditor is also authorized to inspect, review, and audit the books and records of any vendor contracting or agreeing to provide services to, or on behalf of, the Commonwealth. Finally, the State Auditor is charged with reporting the results of its audits to responsible officials, the Legislature, and the public.

The traditional role of independent auditors is to express an opinion on the fairness with which financial statements present the financial position and results of operations. Governmental auditing is also concerned with evaluating the economy, efficiency, effectiveness, and regulatory compliance of government operations. Officials and employees who manage government programs are responsible for the efficient use of the resources entrusted to them and are expected to render a full account of their activities to the public.

To ensure optimum efficiency and maximize utilization of available resources, the State Auditor initiates a survey prior to conducting an audit. The results of the survey are reviewed to determine the allocation of resources and the type of audit to be conducted.

During fiscal year 1985, the State Auditor's Office audited the accounts and activities of several hundred state entities. These audits will result in 263 state audit reports.

In addition, audits were conducted at 17 human service vendors, resulting in 1 statewide report and 4 follow-up reports.

The State Auditor's Office also conducted 50 audits of federal funds received and expended by state and local agencies.

A listing of the number of state entities audited in fiscal year 1985 follows.

FISCAL YEAR 1985 AUDITS

<u>Office</u>	<u>Number of Entities</u>	<u>Percent of Total Entities</u>
Communities and Development (Housing Authorities)	121	32.5
Judiciary	105	28.2
Human Services	58	15.5
Education	20	5.4
Communities and Development (Redevelopment Authorities)	19	5.1
Administration and Finance	10	2.7
Environmental Affairs	8	2.2
Consumer Affairs	8	2.2
Economic Affairs	5	1.3
Independent*	4	1.1
State Treasurer	2	0.5
State Secretary	2	0.5
Legislature	2	0.5
Attorney General	2	0.5
Public Safety	1	0.3
Governor's Office	1	0.3
Energy Resources	1	0.3
Elder Affairs	1	0.3
Ethics Commission	1	0.3
Inspector General	<u>1</u>	<u>0.3</u>
TOTALS	<u>372</u>	<u>100%</u>

* Independent: Legislatively created entities not attached to any executive or constitutional office.

SINGLE ENTITY AUDITS

<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>		<u>REPORT NUMBER</u>
	<u>FROM</u>	<u>TO</u>	
<u>GOVERNOR AND GOV COUNSEL:</u>			
Office of Intergroup Affairs	Jul 1, 1982	Jun 30, 1984	85-362-1
<u>DEPARTMENT OF THE SECRETARY OF STATE:</u>			
Ballot Law Commission	Jul 1, 1982	Jun 30, 1984	85-77-1
Commission on Interstate Cooperation	Jul 1, 1982	Jun 30, 1984	85-80-1
<u>EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE:</u>			
Appellate Tax Board	Jul 1, 1982	Jun 30, 1984	85-143-1
Bureau of Spec. Investigations	Jul 1, 1982	Jun 30, 1984	85-31-1
Bureau Admin Services	Jul 1, 1982	Jun 30, 1984	85-24-1
Div of Capital Planning and Operations	Jul 1, 1982	Jun 30, 1984	85-25-3
Office of Commissioner of Admin- istrative Services A&F	Jul 1, 1982	Jun 30, 1984	85-27-1
Div of Personnel Administration Includes Off of Handicapped Affairs	Jul 1, 1982	Jun 30, 1985	85-373-1
Financial Statements Commonwealth Massachusetts	Jul 1, 1984	Jun 30, 1985	85-993-1
Mass Convention Center Authority Includes Parking Authority	Jul 1, 1983	Jun 30, 1984	85-1272-1
<u>LEGISLATURE:</u>			
Sergeant at Arms	Jul 1, 1982	Jun 30, 1984	85-235-1
Legislative Research Counsel & Legislative Research Bureau	Jul 1, 1982	Jun 30, 1984	85-233-1
<u>EXEC OFFICE CONSUMER AFFAIRS & BUSINESS REGULATION:</u>			
Executive Office Consumer Affairs	Jul 1, 1982	Jun 30, 1984	85-2-1
Div of Standards	Jul 1, 1982	Jun 30, 1984	85-226-2
State Racing Commission	Jul 1, 1980	Jun 30, 1984	85-68-1
Div of Banks & Loan Agencies	Jul 1, 1982	Jun 30, 1984	85-100-1
Community Antenna Television Commission	Jul 1, 1982	Jun 30, 1984	85-836-1
Dept Public Utilities Admin Sec Includes Comm Motor Vehicle Div	Jul 1, 1982	Jun 30, 1984	85-307-1
<u>DEPARTMENT OF THE ATTORNEY GENERAL:</u>			
Dept Attorney General includes Commission Uniform State Laws	Jul 1, 1982	Jun 30, 1984	85-72-1
<u>DEPARTMENT OF THE STATE TREASURER:</u>			
Dept State Treasurer	Jul 1, 1982	Jun 30, 1984	85-85-1
State Board of Retirement	Jul 1, 1982	Jun 30, 1985	85-88-2
<u>INSPECTOR GENERAL</u>	Jul 1, 1982	Jun 30, 1984	85-1052-1
<u>STATE ETHICS COMMISSION</u>	Jul 1, 1982	Jun 30, 1984	85-1053-1

AUDITED ENTITY OR ACTIVITY	AUDIT PERIOD		REPORT NUMBER
	FROM	TO	
<u>EXECUTIVE OFFICE OF EDUCATIONAL AFFAIRS:</u>			
Mass College Student Loan Authority	Jul 1, 1982	Jun 30, 1984	85-1301-1
Board of Regents	Jul 1, 1982	Jun 30, 1984	85-1269-1
Mass College of Art	Jul 1, 1982	Jun 30, 1984	85-181-1
Mass Maritime Academy	Jan 1, 1983	Dec 31, 1984	85-182-1
Mass Bay Community College	Jul 1, 1981	Jun 30, 1984	85-196-1
Mass Educational Communications Commission	Jan 1, 1979	Jun 30, 1984	85-52-1
<u>EXECUTIVE OFFICE OF ELDER AFFAIRS:</u>			
Exec Off of Elder Affairs	Jul 1, 1982	Jun 30, 1984	85-4-2
<u>EXECUTIVE OFFICE OF ENERGY RESOURCES:</u>			
Energy Facilities Siting Council.	Jul 1, 1982	Jun 30, 1984	85-421-1
<u>EXECUTIVE OFFICE OF ENVIRONMENTAL AFFAIRS:</u>			
Exec Office Environmental Affairs includes Div of Conservation Services	Jul 1, 1982	Jun 30, 1984	85-5-1
Dept of Environmental Management Includes Div of Forests & Parks Div of Water Resources Div of Waterways Bureau of Solid Waste Disposal	Jul 1, 1982	Jun 30, 1984	85-276-1
<u>EXECUTIVE OFFICE OF ECONOMIC AFFAIRS & MANPOWER:</u>			
Exec Off Economic Affairs & Manpower	Jul 1, 1982	Jun 30, 1984	85-7-2
Mass Industrial Finance Agency	Jul 1, 1983	Jun 30, 1984	85-410-6
Bay State Skills Corp	Jul 1, 1983	Jun 30, 1984	85-1271-1
Mass Technology Development Corp	Jul 1, 1983	Jun 30, 1984	85-136-2
Mass Technology Park Corp.	Jul 1, 1982	Jun 30, 1984	85-1304-2
<u>EXECUTIVE OFFICE OF PUBLIC SAFETY:</u>			
Registry of Motor Vehicles	Jul 1, 1982	Jun 30, 1984	85-511-1
<u>INDEPENDENT AUTHORITIES, DISTRICTS, ETC:</u>			
Mass Community Dev Finance Corp	Jul 1, 1982	Jun 30, 1984	85-1022-6
Mass Turnpike Authority	Jan 1, 1982	Dec 31, 1983	85-509-6
Mass Legal Assistance Corp.	Mar 1, 1983	Jun 30, 1984	85-1300-1
Mass Corp for Education Telecommunications	Inception to	Jun 30, 1984	85-1302-6
<u>EXECUTIVE OFFICE OF HUMAN SERVICES:</u>			
Executive Off Human Services	Jul 1, 1982	Jun 30, 1984	85-6-1
Veterans Services Commissioners Office	Jul 1, 1982	Jun 30, 1984	85-18-1
Rate Setting Commission	Jul 1, 1982	Jun 30, 1984	85-34-1
Department of Correction:			
Div Farm Food Services-Shirley	Jul 1, 1982	Jun 30, 1984	85-1267-1
MCI Bridgewater	Jul 1, 1982	Jun 30, 1984	85-146-1
MCI Concord	Jul 1, 1982	Jun 30, 1984	85-147-1

AUDITED ENTITY OR ACTIVITY	AUDIT PERIOD		REPORT NUMBER
	FROM	TO	
<u>EXECUTIVE OFFICE OF HUMAN SERVICES:</u>			
Department of Corrections:			
MCI Framingham	Jul 1, 1982	Jun 30, 1984	85-148-1
MCI Norfolk	Jul 1, 1982	Jun 30, 1984	85-150-1
MCI Plymouth	Jul 1, 1982	Jun 30, 1984	85-151-1
MCI Cedar Junction (Walpole)	Jul 1, 1982	Jun 30, 1984	85-152-1
Pre-Release Center Shirley	Jul 1, 1982	Jun 30, 1984	85-856-1
Pre-Release Center Lancaster	Jul 1, 1982	Jun 30, 1984	85-1310-1
Pre-Release Center Medfield	Jul 1, 1982	Jun 30, 1984	85-1311-1
Parole Board	Jul 1, 1981	Jun 30, 1983	85-154-1
Consolidated Prison Industries Program	Jul 1, 1982	Jun 30, 1984	85-1002-2
Southeastern Correctional Center Bridgewater	Jul 1, 1982	Jun 30, 1984	85-990-1
Department of Mental Health:			
Dept Mental Health	Jul 1, 1982	Jun 30, 1985	85-236-1
DMH Region III Admin Office Danvers	Jul 1, 1982	Jun 30, 1984	85-240-1
DMH Region IV A Admin Office Waltham	Jul 1, 1982	Jun 30, 1984	85-239-1
DMH Region V Admin Office Brockton	Jul 1, 1982	Jun 30, 1984	85-243-1
DMH Region VI Admin Office Boston	Jul 1, 1982	Jun 30, 1984	85-242-1
Belchertown State School	Jul 1, 1982	Jun 30, 1984	85-244-1
Eric Lindemann Mental Health Center	Jul 1, 1982	Jun 30, 1984	85-253-1
Irving A. Glavin Center Shrewsbury	Jul 1, 1982	Jun 30, 1984	85-863-1
W.C. Gaebler Child Center Waltham	Jul 1, 1982	Jun 30, 1985	85-1046-1
Mass Mental Health Center	Jul 1, 1981	Jun 30, 1984	85-258-1
Westboro State Hospital	Jul 1, 1982	Jun 30, 1984	85-268-1
Worcester State Hospital	Jul 1, 1982	Jun 30, 1984	85-269-1
Wrentham State School	Jul 1, 1982	Jun 30, 1985	85-270-1
Brockton Multi-Health Service Center	Jul 1, 1982	Jun 30, 1984	85-853-1
Cambridge/Somerville Mental Health Center	Jan 1, 1983	Dec 01, 1984	85-246-1
Cape Code & the Islands Mental Health Center	Jul 1, 1982	Jun 30, 1984	85-992-1
Dr. Harry C. Soloman Mental Health Center	Jul 1, 1981	Jun 30, 1984	85-250-1
Dr. John C. Corrigan Mental Health Center	Jul 1, 1982	Jun 30, 1984	85-251-1
Dr Soloman Carter Fuller Mental Health Center	Jul 1, 1982	Jun 30, 1984	85-260-1
Walter E. Fernald State School includes Walt E. Fernald State School Corp	Jul 1, 1982	Nov 28, 1984	85-267-2
Department of Public Health:			
Lemuell Shattuck Hospital	Jul 1, 1982	Jun 30, 1984	85-300-1
Rutland Heights Hospital	Jul 1, 1982	Jun 30, 1984	85-303-1
Tewksbury Hospital	Jul 1, 1981	Jun 30, 1984	85-304-1
Western Mass Hospital	Jul 1, 1982	Jun 30, 1984	85-305-1
Dept of Public Health Includes Division Drug Rehabilitation	Jul 1, 1982	Jun 30, 1984	85-290-2

AUDITED ENTITY OR ACTIVITY	AUDIT PERIOD		REPORT NUMBER
	FROM	TO	
<u>EXECUTIVE OFFICE OF HUMAN SERVICES:</u>			
<u>Department of Social Services:</u>			
Dept Social Services	Jul 1, 1981	Jun 30, 1984	85-1058-1
DSS Central Office Boston			
DSS Region I Springfield			
DSS Region II Worcester			
DSS Region III Middleton			
DSS Region IV Cambridge			
DSS Region V Brockton			
DSS Region VI Boston			
 <u>Department of Youth Services:</u>			
Dept Youth Services-includes	Jul 1, 1982	Jun 30, 1984	85-512-1
Judge John J. Connolly Youth Center			
Hampden County Detention Center			
Stephen L. French Youth Forestry Camp			
Worcester County Detention Center			
 <u>JUDICIARY:</u>			
Supreme Judicial Court	Jul 1, 1980	Jun 30, 1984	85-1100-1
Appeals Court	Jul 1, 1980	Jun 30, 1984	85-1101-1
Board Bar Examiners	Jul 1, 1982	Jun 30, 1984	85-1103-1
Mass Defenders Committee	Jul 1, 1982	Jun 30, 1984	85-1104-1
Committee on Judicial Conduct	Jul 1, 1982	Jun 30, 1985	85-1129-1
Mental Health Legal Advisors Committee	Jul 1, 1981	Jun 30, 1984	85-1105-1
 <u>Superior Courts:</u>			
Berkshire County Superior Court	As of Jan 1, 1985		85-1115-6
Dukes County Superior Court	As of Feb 28, 1985		85-1120-6
Essex County Superior Court	As of Dec 31, 1984		85-1111-6
Franklin County Superior Court	As of Dec 31, 1984		85-1116-6
Hampden County Superior Court	As of Jan 31, 1985		85-1113-6
Hampshire County Superior Court	As of Nov 30, 1984		85-1114-6
Middlesex County Superior Court	As of Jan 31, 1985		85-1110-6
Norfolk County Superior Court	Jul 1, 1981	Jun 30, 1984	85-1112-6
Plymouth County Superior Court	Jul 1, 1983	Jun 30, 1985	85-1122-1
Suffolk Superior Criminal Court	Jul 1, 1982	Jun 30, 1984	85-1109-1
Worcester Superior Court	As of Mar 31, 1985		85-1117-6
 <u>District Court Divisions:</u>			
Amesbury District Court	As of Dec 31, 1984		85-1153-6
Attleboro District Court	As of Nov 30, 1984		85-1194-6
Ayer District Court	As of Jan 31, 1985		85-1149-6
Barnstable District Court	As of Apr 30, 1985		85-1189-6
Brighton District Court	As of Jan 31, 1985		85-1165-6
Brookline District Court	As of Nov 30, 1984		85-1164-6
Cambridge District Court	As of Oct 31, 1984		85-1139-6
Charlestown District Court	As of Nov 30, 1984		85-1132-6
Chelsea District Court	As of Sep 30, 1984		85-1133-6
Chicopee District Court	As of Nov 30, 1985		85-1167-6
Clinton District Court	As of Oct 31, 1984		85-1185-6
Concord District Court	As of Feb 28, 1985		85-1150-6

AUDITED ENTITY OR ACTIVITY	AUDIT PERIOD		REPORT NUMBER
	FROM	TO	
<u>JUDICIARY:</u>			
<u>District Court Divisions:</u>			
Dedham District Court	Jul 1, 1982	Jun 30, 1984	85-1160-1
Dorchester District Court	As of Oct 31, 1984		85-1134-6
East Boston District Court	As of Sep 30, 1984		85-1135-6
Edgartown District Court	As of Feb 28, 1985		85-1195-6
Fall River District Court	As of May 31, 1985		85-1193-6
Fitchburg District Court	As of Nov 30, 1984		85-1179-6
Framingham District Court	As of Dec 31, 1984		85-1140-6
Gardner District Court	As of Jan 31, 1985		85-1183-6
Gloucester District Court	Jul 1, 1982	Jun 30, 1984	85-1155-1
Greenfield District Court	As of Sep 30, 1984		85-1176-6
Haverhill District Court	As of Mar 31, 1985		85-1152-6
Hingham District Court	As of Sep 30, 1984		85-1199-6
Holyoke District Court	As of Sep 30, 1984		85-1168-6
Ipswich District Court	As of Dec 31, 1984		85-1154-6
Lowell District Court	As of Jan 31, 1985		85-1141-6
Lawrence District Court	As of Jan 31, 1985		85-1156-6
Lynn District Court	Jul 1, 1981	Jun 30, 1984	85-1157-1
Malden District Court	As of Oct 31, 1984		85-1146-6
Marlborough District Court	As of Nov 30, 1984		85-1144-6
Milford District Court	As of Dec 31, 1984		85-1180-6
New Bedford District Court	As of Nov 30, 1984		85-1192-6
Newburyport District Court	As of Dec 31, 1984		85-1158-6
Northampton District Court	As of Nov 30, 1984		85-1171-6
Northern Berkshire District Court	As of Sep 30, 1984		85-1174-6
Orange District Court	As of Sep 30, 1984		85-1177-6
Orleans District Court	As of Aug 31, 1984		85-1190-6
Palmer District Court	As of Nov 30, 1984		85-1169-6
Peabody District Court	As of Nov 30, 1984		85-1159-6
Pittsfield District Court	As of Mar 31, 1985		85-1173-6
Plymouth District Court	As of Nov 30, 1984		85-1197-6
Roxbury District Court	As of Feb 28, 1985		85-1136-6
Salem District Court	As of Feb 28, 1985		85-1151-6
Somerville District Court	As of Dec 31, 1984		85-1142-6
South Boston District Court	As of Nov 30, 1984		85-1137-6
Spencer District Court	As of Dec 31, 1984		85-1188-6
Springfield District Court	As of Oct 31, 1984		85-1166-6
Stoughton District Court	As of Nov 30, 1984		85-1163-6
Taunton District Court	As of Dec 31, 1984		85-1191-6
Uxbridge District Court	As of Oct 31, 1984		85-1187-6
Waltham District Court	As of Dec 31, 1984		85-1147-6
Ware District Court	As of Sep 30, 1984		85-1172-6
Wareham District Court	Jul 1, 1982	Jun 30, 1984	85-1200-1
Westfield District Court	As of Nov 30, 1984		85-1170-6
West Roxbury District Court	As of Dec 31, 1984		85-1138-6
Winchendon District Court	Nov 1, 1982	Sep 30, 1984	85-1182-6
Woburn District Court	As of Nov 30, 1984		85-1148-6
Worcester District Court	Jul 1, 1982	Jun 30, 1984	85-1178-1
Wrentham District Court	As of Dec 31, 1984		85-1162-6
District Court Dept Office Chief Administrative Justice	Jul 1, 1981	Jun 30, 1984	85-1130-1

AUDITED ENTITY OR ACTIVITY	AUDIT PERIOD		REPORT NUMBER
	FROM	TO	
<u>Juvenile Probation Court Divisions:</u>			
Berkshire Juvenile Probation Court	As of Mar 31, 1985		85-1245-1
Middlesex Juvenile Probation Court	Jul 1, 1981	Jun 30, 1984	85-1242-1
N. Worcester Juvenile Probation Court	As of Apr 30, 1985		85-1247-1
S. Worcester Juvenile Probation Court	As of Apr 30, 1985		85-1248-1
<u>Probate Family Courts:</u>			
Barnstable County Probate Family Court	As of Apr 30, 1985		85-1230-6
Berkshire County Probate Family Court	As of Feb 28, 1985		85-1227-6
Bristol County Probate Family Court	Jul 1, 1981	Jun 30, 1984	85-1231-1
Dukes County Probate Family Court	As of Feb 28, 1985		85-1232-6
Essex County Probate Family Court	Jul 1, 1982	Jun 30, 1984	85-1223-1
Franklin County Probate Family Court	As of Dec 31, 1984		85-1228-6
Hampden County Probate Family Court	As of Dec 31, 1985		85-1225-6
Hampshire County Probate Family Court	As of Dec 31, 1984		85-1226-6
Middlesex County Probate Family Court	Jul 1, 1982	Jun 30, 1984	85-1222-1
Norfolk County Probate Family Court	Jul 1, 1983	Jun 30, 1985	85-1224-1
Suffolk County Probate Family Court	As of May 31, 1985		85-1221-6
Worcester County Probate Family Court	As of Mar 31, 1985		85-1229-6
<u>Housing Courts:</u>			
Hampden County Housing Court	As of Mar 31, 1985		85-1212-1
<u>Juvenile Courts Divisions:</u>			
Boston Juvenile Court	As of Nov 30, 1984		85-1241-6
Bristol County Juvenile Court	Jul 1, 1981	Jun 30, 1984	85-1249-1
Springfield County Juvenile Court	As of Feb 28, 1985		85-1244-1
Worcester County Juvenile Court	As of Apr 30, 1985		85-1246-1
<u>District Attorneys:</u>			
Hampden County District Attorney	Jul 1, 1981	Jun 30, 1984	85-1259-1
Middlesex County District Attorney	Jul 1, 1981	Jun 30, 1984	85-1256-1
Suffolk County District Attorney	Jul 1, 1981	Jun 30, 1984	85-1255-1
<u>EXECUTIVE OFFICE COMMUNITIES & DEVELOPMENT:</u>			
<u>LOCAL HOUSING AUTHORITIES:</u>			
Agawam	Oct 1, 1982	Sep 30, 1984	85-595-1
Andover	Jan 1, 1982	Dec 31, 1983	85-598-1
Ashland	Oct 1, 1980	Sep 30, 1984	85-601-1
Auburn	Jan 1, 1982	Sep 30, 1984	85-605-1
Barre	Apr 1, 1983	Mar 31, 1985	85-607-1
Belchertown	Oct 1, 1982	Sep 30, 1984	85-609-1
Bellingham	May 1, 1982	Mar 31, 1984	85-610-1
Billerica	Jul 1, 1982	Jun 30, 1984	85-614-1
Blackstone	Oct 1, 1982	Sep 30, 1984	85-615-1
Cambridge	May 1, 1982	Mar 31, 1984	85-626-1
Canton	May 1, 1982	Mar 31, 1984	85-628-1
Chicopee	Jul 1, 1982	Jun 30, 1984	85-633-1
Cohasset	Jul 1, 1982	Jun 30, 1984	85-636-1
Dalton	Oct 1, 1982	Sep 30, 1984	85-638-1
Everett	Oct 1, 1982	Sep 30, 1984	85-650-1
Falmouth	Jul 1, 1982	Jun 30, 1984	85-654-1
Franklin	Apr 1, 1982	Mar 31, 1984	85-660-1
Gardner	Oct 1, 1982	Sep 30, 1984	85-662-1
Hampshire County Regional	Jan 1, 1983	Dec 31, 1984	85-1047-1

AUDITED ENTITY OR ACTIVITY	AUDIT PERIOD		REPORT NUMBER	
	FROM	TO		
<u>EXECUTIVE OFFICE COMMUNITIES & DEVELOPMENT:</u>				
<u>LOCAL HOUSING AUTHORITIES:</u>				
Hatfield	Oct 1, 1982	Sep 30, 1984	85-672-1	
Haverhill	Apr 1, 1981	Mar 31, 1984	85-673-1	
Holliston	Jul 1, 1982	Jun 30, 1984	85-677-1	
Hopedale	Oct 1, 1983	Sep 30, 1984	85-680-1	
Hudson	Oct 1, 1983	Sep 30, 1984	85-682-1	
Hull	Apr 1, 1982	Mar 31, 1984	85-683-1	
Lancaster	Jul 1, 1982	Jun 30, 1984	85-687-1	
Lawrence	Apr 1, 1982	Mar 31, 1984	85-688-1	
Lee	Jul 1, 1983	Sep 30, 1984	85-690-1	
Leicester	Oct 1, 1982	Sep 30, 1984	85-691-1	
Ludlow	Oct 1, 1983	Sep 30, 1984	85-697-1	
Lunenburg	Jan 1, 1983	Dec 31, 1984	85-698-1	
Marblehead	Jan 1, 1982	Dec 31, 1983	85-705-1	
Medway	Jul 1, 1982	Jun 30, 1984	85-714-1	
Medford	Oct 1, 1980	Sep 30, 1983	85-712-1	
Merrimac	Jul 1, 1982	Jun 30, 1984	85-717-1	
Milford	Apr 1, 1982	Mar 31, 1984	85-722-1	
North Adams	Oct 1, 1982	Sep 30, 1984	85-738-1	
Northampton	Jul 1, 1982	Jun 30, 1984	85-740-1	
Northbridge	Apr 1, 1982	Mar 31, 1984	85-745-1	
Oxford	Jul 1, 1982	Jun 30, 1984	85-751-1	
Quincy	Jul 1, 1982	Jun 30, 1984	85-762-1	
Rockland	Jul 1, 1982	Jun 30, 1984	85-766-1	
Shelburne	Oct 1, 1982	Sep 30, 1984	85-879-1	
Somerville	Apr 1, 1982	Mar 31, 1984	85-778-1	
Stockbridge	Oct 1, 1983	Sep 30, 1984	85-415-1	
Wayland	Jul 1, 1982	Jun 30, 1984	85-806-1	
Westfield	Apr 1, 1982	Sep 30, 1984	85-811-1	

EXECUTIVE OFFICE COMMUNITIES & DEVELOPMENT:

LOCAL REDEVELOPMENT AUTHORITIES:

Amherst	Jan 1, 1981	Jun 30, 1984	85-874-1
Beverly	As of Aug 27, 1984		85-613-6
Brookline	As of Jun 30, 1984		85-624-6
Chelsea	Jul 1, 1982	Jun 30, 1984	85-632-2
Hull	Jul 1, 1982	Jun 30, 1984	85-684-1
Lawrence	Jul 1, 1982	Jun 30, 1984	85-689-1
Lowell City Dev Auth	As of Jun 30, 1984		85-695-1
Lynn	As of Jun 30, 1984		85-700-1
Medford	Jul 1, 1982	Jun 30, 1984	85-713-1
Melrose	As of Jun 30, 1984		85-866-1
Methuen	As of Jun 30, 1984		85-719-1
New Bedford	Sep 1, 1980	Jan 31, 1982	85-733-1
Newburyport	Jun 1, 1981	Sep 28, 1984	85-735-6
Newton Community Develop Auth	Jul 1, 1982	Jun 30, 1984	85-737-1
Salem	Jul 1, 1982	Jun 30, 1984	85-770-1
Stoughton	Jul 1, 1981	Jun 30, 1984	85-790-1
Somerville	Jul 1, 1982	Jun 30, 1984	85-779-1
Taunton	Jul 1, 1981	Dec 31, 1984	85-795-1
Wilmington	Jul 1, 1982	Jun 30, 1984	85-820-1

EXPANDED SCOPE AUDITS
STATEWIDE FOCUS

EXECUTIVE OFFICE OF COMMUNITIES AND DEVELOPMENT

Executive Office Communities &
Development

Oct 1, 1982 Sep 30, 1984

85-5010-5

Local Housing Authorities-Review of operating budgets to determine accurate reflection of costs, levels of compensation, hours worked, and dutes of LHA personnel. To determine the adequacy of LHA insurance coverage.

Oct 1, 1982 to Sep 30, 1984

REPORT NUMBER 85-5010-5

Acushnet	Great Barrington	Natick	Sterling
Amesbury	Hadley	Newburyport	Stoneham
Avon	Hamilton	Norfolk	Stoughton
Belmont	Hanover	Norton	Swansea
Bourne	Holden	Norwell	Upton
Braintree	Holyoke	Orange	Ware
Carver	Hopkinton	Orleans	Warren
Dartmouth	Kingston	Randolph	Webster
Dedham	Lenox	Raynham	Wenham
Dennis	Lexington	Reading	Westborough
Dracut	Littleton	Rowley	Westport
Duxbury	Manchester	Saugus	W Springfield
Easthampton	Marion	Scituate	Whitman
E Bridgewater	Mattapoisett	Sharon	Wilbraham
Essex	Mendon	Spencer	Woburn
Fairhaven	Middleboro	Somerset	Wrentham
Foxborough	Monson	Southborough	
Georgetown	Montague	Southwick	
Granby	Nahant	Springfield	

FOLLOW-UP AUDITS

<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>	<u>REPORT NUMBER</u>
Leominster District Court Dept	Jul 1, 1982 Sep 28, 1984	85-1181-7
Board of Library Commissioners	Jul 1, 1982 Sep 28, 1984	85-165-7
Dudley District Court Dept	Jul 1, 1983 Nov 26, 1984	85-1186-7
Dept of Food & Agriculture	Jul 1, 1983 Dec 31, 1984	85-2018-7
Nantucket County Superior Court	Jul 1, 1983 Feb 28, 1985	85-1121-7
Framingham Housing Authority	Nov 1, 1984 Mar 31, 1985	85-658-7
North Central Correctional Institute Gardner	Jul 1, 1983 Feb 28, 1985	85-1274-7

FEDERAL AUDITS

<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>		<u>REPORT NUMBER</u>
	<u>FROM</u>	<u>TO</u>	
U.S. Department of Housing and Urban Development:			
Rockland Housing Authority	Jul 1, 1983	Jun 30, 1984	85-3051-1
Milford Housing Authority	Apr 1, 1982	Mar 31, 1984	85-3059-1
Duxbury Housing Authority	Apr 1, 1982	Mar 31, 1984	85-3065-1
Brockton Redevelopment Authority	Jul 1, 1982	Jun 30, 1984	85-3066-1
Chelmsford Community Development Block Grant	Oct 15, 1982	Jul 31, 1984	85-3071-1
Wakefield Housing Authority	Jul 1, 1982	Jun 30, 1984	85-3072-1
North Reading Housing Authority	Jul 1, 1982	Jun 30, 1984	85-3073-1
Tewksbury Housing Authority	Jul 1, 1982	Jun 30, 1984	85-3074-1
Gloucester Housing Authority	Jul 1, 1983	Jun 30, 1985	85-3079-1
Chelmsford Housing Authority	Jul 1, 1982	Jun 30, 1984	85-3084-1
Amesbury Housing Authority	Oct 1, 1982	Sep 30, 1984	85-3085-1
Merrimac Housing Authority	Jul 1, 1982	Jun 30, 1984	85-3086-1
Littleton Housing Authority	Jul 1, 1982	Jun 30, 1984	85-3089-1
Andover Housing Authority	Jul 1, 1982	Jun 30, 1984	85-3093-1
Warren Housing Authority	Jan 1, 1983	Dec 31, 1984	85-3097-1
Taunton Redevelopment Block Grant	Jan 28, 1983	Jun 24, 1985	85-3098-1
Taunton Housing Authority	Jan 1, 1983	Dec 31, 1984	85-3099-1
Ipswich Housing Authority	Apr 1, 1983	Mar 31, 1985	85-3105-1
U.S. Department of Education:			
Student Loans:			
Berkshire Community College	Jul 1, 1982	Jun 30, 1984	85-3053-1
Greenfield Community College	Jul 1, 1982	Jun 30, 1984	85-3054-1
Holyoke Community College	Jul 1, 1982	Jun 30, 1984	85-3055-1
Mount Wachusett Community College	Jul 1, 1982	Jun 30, 1984	85-3056-1
Springfield Technical Community College	Jul 1, 1982	Jun 30, 1984	85-3057-1
Quinsigamond Community College	Jul 1, 1982	Jun 30, 1984	85-3058-1
Bunker Hill Community College	Jul 1, 1982	Jun 30, 1984	85-3060-1
Northern Essex Community College	Jul 1, 1982	Jun 30, 1984	85-3062-1
Middlesex Community College	Jul 1, 1982	Jun 30, 1984	85-3063-1
North Shore Community College	Jul 1, 1982	Jun 30, 1984	85-3064-1
Cape Cod Community College	Jul 1, 1982	Jun 30, 1984	85-3068-1
Massachusetts Bay Community College	Jul 1, 1982	Jun 30, 1984	85-3075-1
Mt. Wachusett Community College	Jul 1, 1982	Jun 30, 1984	85-3076-1
Massasoit Community College	Jul 1, 1982	Jun 30, 1984	85-3080-1
Bristol Community College	Jul 1, 1982	Jun 30, 1984	85-3088-1
Southeastern Massachusetts University	Jul 1, 1982	Jun 30, 1985	85-3102-1

FEDERAL AUDITS

<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>		<u>REPORT</u>
	<u>FROM</u>	<u>TO</u>	<u>NUMBER</u>
U.S. Environmental Protection Agency:			
Construction Grants:			
Williamsburg	Aug 30, 1977	Aug 31, 1981	85-3067-1
Monson	Jun 16, 1977	Oct 30, 1981	85-3081-1
Lynn	Aug 22, 1978	Feb 28, 1985	85-3094-1
Lynn	Aug 12, 1977	May 15, 1984	85-3095-1
Lynn	Dec 20, 1979	Feb 28, 1985	85-3096-1
West Springfield	Jun 22, 1979	Oct 31, 1983	85-3101-1
U.S. Department of Labor:			
Community Economic Development Assistance Corporation	Jul 1, 1983	Jun 30, 1984	85-3082-1
Massachusetts Department of Labor Industries - Mine Safety	May 1, 1979	Sep 30, 1983	85-3087-1
Federal Emergency Management Agency:			
Massachusetts Civil Defense - Comprehensive Cooperative Agreement	Oct 1, 1983	Sep 30, 1984	85-3090-1
U. S. Economic Development Administration:			
Department of Mental Health	Jan 1, 1980	Jun 30, 1984	85-3100-1
Tewksbury	Apr 1, 1978	Mar 31, 1985	85-3103-1
Franklin Park - MDC	Sep 29, 1977	Mar 18, 1983	85-3104-1
U.S. Department of Health and Human Services:			
Nursing Loans:			
Berkshire Community College	Jul 1, 1982	Jun 30, 1984	85-3077-1
Greenfield Community College	Jul 1, 1982	Jun 30, 1984	85-3078-1
Massachusetts Bay Community College	Jul 1, 1982	Jun 30, 1984	85-3091-1
Bristol Community College	Jul 1, 1982	Jun 30, 1984	85-3092-1

VENDOR AUDITS

Procurement of Human Services

REPORT NUMBER 85-1080-4

Family Day Care Center Inc.
276 Washington St.
Brookline, MA 02146

Douglas A. Thom Clinic Inc.
E. Mountain Center
315 Darmouth St.
Boston, MA

Rogers-Pierce Children's
Center
75 Pleasant St.
Arlington, MA

Boston Center for Independent
Living
50 New Edgerly Rd.
Boston, MA

To Your Health
25 Quinsigamond Ave.
Worcester, MA

Mass Mental Health
Research Center Corp
74 Fenwood Rd.
Boston, MA 02115

Dare Inc.
186 South St.
Boston, MA 02111

Haverhill-Newburyport
Human Services, Inc.
21 Wingate St.
Haverhill, MA

Lynn Day Care Activity Center
104 Woodman St.
Lynn, MA 01905

Beaverbrook Step, Inc.
80 Mt. Auburn St.
Watertown, MA

North Central Alcoholism
Commission, Inc.
17 Orchard St.
Leominster, MA 01453

Prospect House Inc.
129 Lincoln St.
Worcester, MA

Spectrum House Inc.
P.O. Box 562
Westboro, MA

VENDOR FOLLOWUP AUDITS

85-4001-7
Beaverbrook Work
Activity Center, Inc.
47 Calvary St.
Waltham, MA 02154

85-4002-7
Bristol County Community
Residences Inc.
90 Madison St.
Worcester, MA

85-4003-7
Greater Marlboro Programs
Incorporated
49 South St.
Northboro, MA 01532

85-4004-7
Mother Hubbard's
Pre-School Center
76 School St.
Milford, MA 01757

EDP AUDIT ASSIST

Early in fiscal year 1985, EDP audit assist services were initiated and formalized. As a result, field auditors increasingly requested the assistance of the EDP Auditing Group during the course of their audits.

The EDP Auditing Group provides the following services to the field audit staff on an ad hoc basis:

PROGRAMMING

1. Automated Reports - Using the SAO's service bureau mainframe, the EDP Auditing Group generates statistical samples and customized reports for field auditors using the information contained in the Comptroller's records.
2. Random Number Reports - Using the DECMate II, the EDP Auditing Group produces lists of random numbers for auditors. They have trained the staff at remote locations that have DECMates, to perform this function.

CONSULTING

3. Data Center/Application Reviews - EDP assists the field auditors by performing these reviews in conjunction with financial audits as requested. They also have an independent audit schedule for FY86.

A summary of the services provided by the EDP Audit Group during FY85 follows:

Agency	Month/Year	Consulting	Programming
OMIS	9-84	x	x
Rutland Heights Hospital	11-84		x
Suffolk County District Attorney	11-84		x
Office of the Inspector General	11-84		x
Lynn District Court	11-84		x
Hingham District Court	11-84		x
Bristol County Probate & Family	11-84		x
Lancaster Housing Authority	11-84		x
Tewksbury Hospital	11-84		x
Appeals Court	11-84		x
Supreme Judicial Court	11-84		x
Fernald State School	11-84	x	x
Middlesex Probate Court	11-84		x
Department of Public Health	12-84		x
Oxford Housing Authority	12-84		x
Leicester Housing Authority	12-84		x
Middlesex Probate Court	12-84		x
State Ethics Commission	12-84		x
Department of Environmental Mgmt.	12-84		x
Bristol County Juvenile Court	12-84		x
Department of Social Services	12-84		x
Hudson Housing Authority	12-84		x
Hopedale Housing Authority	1-85		x
Registry of Motor Vehicles	1-85		x
Dept. of Social Services, II	1-85		x
Cambridge Housing Authority	1-85	x	
Executive Office of Human Services	1-85		x
Middlesex Probate Court	1-85	x	
Medway Housing Authority	1-85		x
Westfield Housing Authority	1-85		x
Executive Office of Admin. & Fin.	1-85		x
UMass Medical School	1-85	x	x
Lunenburg Housing Authority	1-85		x
Mass. College of Art	2-85		x
Department of Social Services, III	2-85		x
Boston Housing Authority	2-85	x	
Holliston Housing Authority	2-85		x
M.C.I. Shirley	2-85		x
Executive Office of Admin. & Fin.	3-85		x
Rate Setting Commission	3-85		x
Irving A. Glavin Regional Center	3-85		x
Mental Health Legal Adv. Comm.	3-85		x
Department of Social Services	4-85		x
Gardner Housing Authority	4-85		x

Agency	Month/Year	Consulting	Programming
Wareham District Court	4-85		X
Department of Youth Services	4-85		X
Department of Mental Health	4-85		X
Registry of Motor Vehicles	4-85	X	
Mass. Financial Reports	5-85		X
Lemuel Shattuck Hospital	5-85		X
Appellate Tax Board	5-85		X
Office of the Attorney General	5-85		X
Norfolk County Superior Court	5-85		X
Dedham District Court	5-85		X
Barre Housing Authority	5-85		X
Westborough State Hospital	5-85		X
Cambridge/Somerville MHC	5-85		X
Metropolitan State Hospital	5-85		X
Dedham District Court	5-85	X	
Bureau of Admin. Services	5-85		X
Middlesex Juvenile Court	5-85		X
Department of Mental Health, III	5-85		X
Belchertown State School	5-85		X
Department of Mental Health, IV	6-85		X
Dedham District Court	6-85		X
Worcester State Hospital	6-85		X
Holyoke Soldiers Home	6-85		X
Worcester State Hospital	6-85		X
=====			
TOTALS for FY85		8	63

DIVISION OF LOCAL MANDATES

The fundamental policy objectives of the Division of Local Mandates, within the State Auditor's Office, are to safeguard the Commonwealth's cities and towns from unfunded, state-imposed programs, to maintain an ongoing dialogue with legislators and state and local officials about the protections afforded communities under Proposition 2 1/2, and to implement the new Sunset Law, Chapter 126 of the Acts of 1984.

The Division of Local Mandates has two major statutory responsibilities granted it by the local-mandate statute, G.L. c. 29, s. 27C, that enable it to ensure that the state assumes the costs of mandated programs imposed upon communities strapped by the tax-levy limitations of Proposition 2 1/2. First, the Division rules whether new state programs are ineffective because of the lack of contemporaneous or upfront funding, and renders deficiency determinations of the amount of monies that the Commonwealth must reimburse communities which have incurred costs by complying with new, unfunded state mandates. Secondly, the Division identifies costly mandates contained in proposed legislation or regulations and estimates the statewide costs that the Commonwealth would have to fund in advance or at least contemporaneously, as required by G.L. c. 29, s. 27C.

Fiscal year 1985 has seen the number of inquiries that the Division receives from communities impacted by newly-created state mandates and from legislators and state officials more than double to well over 150 from fiscal year 1984. In one far-reaching decision made earlier this year, the Division ruled that the Department of Environmental Quality Engineering's sanitary-landfill requirements for impervious liners and leachate-collection systems constitute a new mandate, in violation of G.L. c. 29, s. 27C. The affected community was awarded a one year deficiency determination of \$144,000 from DLM. To date, the Division has issued formal mandate determinations, totalling \$8 million dollars, on issues ranging from a Right-to-Know Law, designed to protect citizens and employees from chemical hazards in the workplace, to new, more stringent ambulance regulations. Additionally, the Division has so far saved state taxpayers millions of dollars by forcing the executive and legislative branches to assess the fiscal consequences of proposed laws, rules, or regulations prior to their enactment or promulgation.

The Division's field services outreach program continues to inform cities and towns about the anti-mandate provisions of Proposition 2 1/2 and to provide local officials with the assistance they need to help solve the problems associated with implementing state mandates. Furthermore, the Sunset Law now grants the Division of Local Mandates the authority to review all laws and administrative regulations that have a significant financial impact upon cities and towns. Currently, the "Sunset" review staff has a catalogue of all laws and regulations affecting cities and towns and is conducting a review of the methodology to be used in evaluating these mandates. The Division will determine the costs and benefits of these laws and regulations and will submit to the General Court a report, containing its recommendations for continuing, modifying, or eliminating these laws and regulations.

In fiscal year 1986, the Division is continuing plans to intensify its successful efforts to ensure that legislators and state agency officials are conscious of the adverse effects unfunded state mandates create for municipalities. The Division is now committed to participating and testifying at legislative hearings and committee meetings, on behalf of cities and towns, when appropriate. In addition, the Division plans to develop a data system that will enable it to fully automate its file system, to record and project the fiscal impact of mandated programs, and to provide for flexible data/document applications. Finally, the Division will initiate comprehensive training programs for its staff to allow it to better respond to the mandate concerns of state and local officials. These new initiatives will maintain the Division at the forefront as the cities and towns' independent voice in state government.

DIVISION OF LOCAL MANDATES

During fiscal year 1985, the State Auditor's Office - Division of Local Mandates (DLM) issued the following opinions and determinations as required under Chapter 11, Section 6B, and Chapter 29, Section 27C.

REPORT
NUMBER

REQUEST

- LM-85-1 By request of the Town of Norfolk through its Board of Selectmen, a formal determination was rendered concerning the applicability of c. 29, s. 27C to a new Department of Environmental Quality Engineering requirement regarding sanitary landfill leachate collection liners. Determined that the Commonwealth should assume \$144,027.50 in first-year costs which the town has incurred by complying with the post January 1, 1981 requirement. This deficiency determination would constitute prima facie evidence in a Superior Court petition brought under c. 29, s. 27C(e).
- LM-85-2 By request of the Town of Shelburne, through its Board of Selectmen, a formal determination was rendered concerning the applicability of c. 29, s. 27C to Chapter 631, Section 5 of the Acts of 1983, regarding new dog euthanasia requirements. Determined that although the town has chosen not to comply with the requirement, estimated compliance costs would be more than incidental. Given that the Legislature did not appropriate any monies for state assumption of these costs in the same legislative session in which c. 631 was enacted, nor did it allow for local option, the Division ruled that the law is not effective in the Town of Shelburne.
- LM-85-3 By request of the towns of Lunenburg and Rehoboth, through their Boards of Selectmen, a formal determination was rendered concerning the applicability of c. 29, s. 27C to Chapter 631, Section 5 of the Acts of 1983, regarding a new dog officer fee requirement. Determined that the Commonwealth should assume \$1,900.00 and \$1,040.00 in first-year costs that the towns of Rehoboth and Lunenburg incurred respectively while complying with the new requirement. These deficiency determinations would constitute prima facie evidence in a Superior Court petition brought under c. 29, s. 27C(e).
- LM-85-4 By request of the Town of Warwick through Senator Robert Wetmore, an informal determination was rendered concerning the applicability of c. 29, s. 27C to H. 6230, the proposed expansion of the Massachusetts Correctional Institution at Warwick. Determined that H. 6230 would not impose a direct service or cost obligation upon the Town of Warwick, and thus would not be in violation of the mandate statute.

- LM-85-5 By request of the communities of Everett, Holbrook, and Melrose, the Division is reviewing whether the charges of the newly created Massachusetts Water Resources Authority (c.372 of the Acts of 1984) violate the mandate statute, c. 29, s. 27C. The issue is still pending and the Division continues to monitor the actions taken by the Authority, and their impact on its member communities.
- LM-85-6 By request of the Barnstable County Advisory Board, an informal determination was rendered on the applicability of c. 29, s. 27C to 103 CMR 960.01, which requires correctional facilities to provide dental services to prisoners. Determined that the Division lacks statutory authority to render a mandate determination concerning a 1979 regulation.
- LM-85-7 By request of the City of Leominster, through its Mayor, an informal determination was rendered concerning the applicability of c. 29, s. 27C to G.L. c. 149, ss. 26,27, which relates to minimum wage provisions. Determined that G.L. c. 149, ss. 26,27 escapes review under the local mandate statute since it was enacted prior to January 1, 1981. Advised the city that this law may be subject to review under the Sunset Law, c. 126 of the Acts of 1984.
- LM-85-8 By request of the United States Senate's Sub-Committee On Governmental Affairs, the Division responded to several questions concerning federal legislation which, if enacted, would provide federal reimbursement to communities impacted by new federal mandates. Specifically, the Division outlined its duties under the local mandate statute, and explained the resultant benefits that the anti-mandate program provides the Commonwealth's cities and towns.
- LM-85-9 By request of the Town of Bolton, an informal determination was rendered on the applicability of c. 29, s. 27C to DEQE regulations 310 CMR 7.04, 7.08, regarding Air Pollution Control. Determined that the regulations predate the local-mandate statute and are therefore not within the Division of Local Mandates purview.
- LM-85-10 By request of the Town of Greenfield, through the Town Manager, an informal determination was rendered on the applicability of c. 29, s. 27C to c. 813 of the Acts of 1971, relative to the local aid formula. Determined that the law in question is not within the Division's scope of authority inasmuch as it predates the local-mandate statute.

- LM-85-11 By request of the Town of Needham, through the Board of Selectmen, a determination was rendered on the applicability of c. 29, s. 27C to the issue raised concerning a possible expansion of authority by the Contributory Retirement Appeal Board (CRAB) and resultant additional local overtime salary expenses. Determined that the CRAB provisions of G.L. c. 32, s. 16 were enacted in 1945, and thus not in violation of the local-mandate statute.
- LM-85-12 By request of the Town of Andover, through the director of public health, the Division is reviewing whether new DPH asbestos regulations, which amend the State Sanitary Code, are in violation of the local-mandate statute. Determination forthcoming.
- LM-85-13 By request of the Town of West Springfield, through its legal counsel, an informal determination was rendered on the applicability of c. 29, s. 27C to DEQE's new sanitary landfill policies. Determined that increased fees imposed by a private landfill corporation on the town due to the new sanitary-landfill policies are indirect in nature and arise out of a voluntary contractual arrangement which was not imposed upon the town. Therefore, the issue is not within our purview.
- LM-85-14 By request of the Town of Groton, through the Board of Selectmen, a determination was rendered on the applicability of c. 29, s. 27C to costs incurred due to long-range local waste disposal planning. Determined that waste disposal planning efforts are not mandated by state law, rule, or regulation. Therefore, the issue is not within DLM's purview under the local-mandate statute.
- LM-85-15 By request of the Town of Boylston, through the Board of Selectmen, a determination was rendered on the applicability of c. 29, s. 27C to 310, CMR 19.00, governing closure of sanitary landfills. Determined that the regulations were promulgated in 1971 and are exempt from the local-mandate statute.
- LM-85-16 By request of 16 communities and 8 regional school districts listed below, a determination was rendered on the applicability of c. 29, s. 27C to G.L. c. 70, s.3, concerning the method of calculating and distributing local-aid funds. Determined that the substantive provisions of G.L. c. 70, s. 3 were enacted prior to January 1, 1981, and are thus not reviewable under the local-andate statute.

Requests: Acushnet, Blandford, Charlton, Easton, Halifax, Huntington, Goshen, Groveland, Kingston, Montgomery, Palmer, Plympton, Raynham, Sandwich, Westford, Westhampton; Central Berkshire Regional, Gateway Regional, Hampshire Regional, Masconomet Regional, Pentucket Regional, Quaboag Regional, Silver Lake Regional, and the Southern Berkshire Regional School Districts.

- LM-85-17 By request of Representative Peter Torkildsen an informal determination was rendered on the applicability of c. 29, s. 27C to H. 2717, concerning conservation and development of renewable energy sources by the Mass. Municipal Wholesale Electric Company(MMWEC). Determined that the enactment of H. 2717 would not impose direct cost or service obligations upon the communities served by the MMWEC and that therefore, the local mandate statute does not apply.
- LM-85-18 By request of the Hampden County Commissioners, a determination was rendered concerning a court decision requiring Hampden County to pay Hampshire County for the costs of jailing Hampden County prisoners. Determined that a city or town, but not a county, can petition the Division for an administrative determination. Advised the Hampden County Commissioners that if and when this new cost is passed onto Hampden County communities, any city or town can submit a petition for a deficiency determination under c.29, s. 27C(d).
- LM-85-19 By request of the City of Chelsea, through its Mayor, a review of the fiscal impact of G.L. c. 51, s.59A on escrow ballots and procedures for challenged voters, was undertaken. The city was informed that since it has not incurred any costs, a deficiency determination could not be rendered. The city was advised that DLM would continue to monitor the law's impact on Chelsea, if any.
- LM-85-20 By request of the Town of Mansfield, DLM is reviewing whether certain actions of the Executive Office of Energy Resources have imposed mandated costs upon Mansfield's municipal light department.
- LM-85-21 By request of the towns of Holbrook, Sharon, and several other communities, an informal determination was rendered on the applicability of c. 29, s. 27C to the 15.18% retirement contribution for non-teaching employees made by communities. Determined that the applicable statute, G.L. Chapter 32, was enacted prior to Proposition 2 1/2. Therefore, the communities were informed that the issue is not reviewable under the mandate statute.

- LM-85-22 By request of the Town of Sharon, an informal determination was rendered on the applicability of c.29, s. 27C to a law requiring communities of 12,000 or greater in population to appoint a full-time veteran's agent or join a veteran's service district. Determined that the statute in question was enacted in 1972 and is therefore not within the Division's scope of authority.
- LM-85-23 By request of 20 communities, the Division is reviewing Chapter 456 of the Acts of 1984, as amended by Chapters 3, 208, and 326 of the Acts of 1985, the new Suicide Prevention Law, to ensure that all mandated provisions of the law are funded or allow for local acceptance of the obligations. The Division was successful in ensuring that the c.456 cell renovation reimbursement mechanism was scrapped in favor of a direct-invoice method whereby the Commonwealth, and not the cities and towns, is now responsible for funding and completing the cell renovation process. Still of concern to local officials is the 15-minute cell-check provision of c. 456. A state-wide cost survey on the cell-check requirement has been distributed to all local police chiefs.
- Requests: Barnstable, Belchertown, Braintree, Bridgewater, East Longmeadow, Everett, Hanover, Harwich, Mashpee, Millbury, Nantucket, Revere, Rockland, Sandwich, Shelburne, Tyngsboro, Waltham, Watertown, Westwood, Woburn and the Western Mass. Police Chiefs Association.
- LM-85-24 By request of the Randolph Board of Selectmen, an informal determination was rendered on the applicability of c. 29, s. 27C to new Alcoholic Beverage Control Commission's (ABCC) "happy hour" regulations. Determined that any costs of distributing the regulations to local bars and restaurants would be "incidental" and thus not applicable to the local mandate statute.
- LM-85-25 By request of the Joint Committee on Commerce and Labor, the Division is reviewing H. 3050, the worker's compensation bill. The question of whether the requirements of the legislation are contrary to the anti-mandate provisions of Proposition 2 1/2 is still under review.
- LM-85-26 By request of the Town of Reading through its executive secretary, an informal determination was rendered on the applicability of c. 29, s. 27C to Chapter 533, Section 6 of the Acts of 1983 concerning new employer handicap discrimination and accommodation provisions. Determined that the statute in question is a Federal Law and thus not within the Division's purview.

- LM-85-27 By request of the Town of Clinton through its Superintendent of Schools, an informal opinion was rendered on the applicability of c. 29, s. 27C to G.L. c. 234A, the new jury-duty statute. Determined that under C. 29, S. 27C(d), a determination could not be rendered since the town has not, to date, incurred any deficiencies. The town was advised that it can petition for a formal deficiency determination if and when it actually incurs costs relative to the new statute.
- LM-85-28 By request of the Elections Division of the Secretary of State, a review was undertaken concerning legislation on non-resident voter registration which would require local registrars of voters to transfer registration affidavit forms from other communities to the voters' home communities. The concern was that communities may incur mailing costs if this legislation was passed. The Division informed the Secretary of State that it will monitor the progress of this legislation and react to any local concerns if the legislation is passed and communities do in fact begin incurring additional costs.
- LM-85-29 By request of the Acton-Boxborough Regional School District, an informal opinion was rendered concerning the applicability of c. 29, s. 27C to the new Right-To-Know Law. The school district was informed that a city or town, but not a school district, may petition the Division concerning mandated programs. The school district was informed that the Division would welcome petitions from individual community members of the school district concerning the mandate implications of the Right-To-Know Law.
- LM-85-30 By request of the Town of Monson, an informal determination was rendered concerning the applicability of c. 29, s. 27C to G.L. c. 132, s. 14, regarding municipal costs for insect-pest control and Dutch elm disease. Determined that the relevant provisions of this law predate the local-mandate statute and therefore cannot be deemed applicable to c. 29, s. 27C. However, the town was informed that this law may be subject to review under the Sunset Law, c. 126 of the Acts of 1984.
- LM-85-31 By request of the Middlesex County Retirement Board, an informal opinion was rendered on the applicability of c. 29, s. 27C to the payment of accidental death benefits. The board was advised that under the local-mandate statute, the Division cannot entertain petitions from county retirement boards.

- LM-85-32 By request of the towns of Middleborough and Wellfleet through their Boards of Selectmen, an informal determination was rendered on the applicability of c. 29, s. 27C to DEQE requirements regarding waste to energy facilities. Determined that the anti-mandate provisions of Proposition 2 1/2 do not apply because of the towns' voluntary acceptance of these regulations.
- LM-85-33 By request of the town of Douglas through its fire chief, an informal determination was rendered on the applicability of c. 29, s. 27C to Department of Public Health's regulations concerning certification of Class I ambulances. Ruled that since the town has yet to incur any costs, a deficiency determination under the local-mandate statute cannot be rendered.
- LM-85-34 By request of the town of Sturbridge through its Town Accountant, an informal determination was rendered on the applicability of c. 29, s. 27C to DPH's new ambulance regulations. Determined that the fiscal impact upon the Town was greater than incidental and that as a result, there is sufficient merit to warrant a formal review under the local-mandate statute. The issue is pending.
- LM-85-35 By request of the Town of Wellfleet, through its Board of Selectmen, a formal determination was rendered on the applicability of c. 29, s. 27C to DEQE's solid-waste requirements under its Waste Acquisition Agreement. Determined that since the town voluntarily accepted the agreement, it waived the protections afforded by the local-mandate statute.
- LM-85-36 By request of the City of Northampton through its Mayor, the Division rendered a formal determination on the applicability of c. 29, s. 27C to the Transitional Bilingual Education Law, c. 71A. Determined that c. 71A became effective prior to January 1, 1981, and is thus out of the purview of c. 29, s. 27C. The matter was referred to the Sunset Review Program of the Division.
- LM-85-37 By request of the Town of Wrentham through its Board of Selectmen, a formal determination was rendered on the applicability of c. 29, s. 27C to G.L. c. 74, ss. 7 and 8 concerning non-resident vocational education placements. Determined that the relevant statute was in effect prior to the passage of Proposition 2 1/2 and therefore the local-mandate statute does not apply. The issue was referred to the Sunset Review Program.

- LM-85-38 By request of the Town of Westford through its Executive Secretary, an informal determination was rendered on the applicability of c. 29, s. 27C to 310 CMR 19.00 governing closure of sanitary landfills. Determined that 310 CMR 19.00 is not subject to review under the local mandate statute because the law predates January 1, 1981. The matter was referred to the Sunset Review Program.
- LM-85-39 By request of the City of Lowell through its City Manager, the Division of Local Mandates rendered a preliminary determination on the applicability of c. 29, s. 27C to c. 71A, the Transitional Bilingual Education Law. Determined that c. 71A predates the enactment of Proposition 2 1/2, and is therefore not within the purview of c. 29, s. 27C. The division alerted its Sunset Review Program about this law.
- LM-85-40 By request of the Town of Littleton through its Board of Health, an informal determination was rendered on the applicability of c. 29, s. 27C to Chapter 536 of the Acts of 1983, relative to application procedures for individual sewage disposal systems. Determined that C. 536 does not violate the local-mandate statute since it does not impose more than incidental local administration expenses upon the town.
- LM-85-41 By request of 15 communities listed below through their Town Clerks, an informal determination was rendered on the applicability of c. 29, s. 27C to G.L. c. 234A, as inserted by c. 298 of the Acts of 1982, the new jury selection system statute. Determined that the communities' compliance with c. 234A was voluntary and did not result in the imposition of costs which exceeded incidental local administration expenses. Therefore, the Division ruled that the local mandate statute does not apply.
- Requests: Auburn, Blackstone, East Longmeadow, Franklin, Harvard, Leominster, Ludlow, Northborough, North Brookfield, Norwell, Oakham, Spencer, Warren, Westborough and West Newbury.
- LM-85-42 By request of the Town of Tisbury, through its Board of Selectmen, a formal determination was rendered on the applicability of c. 29, s. 27C to G.L. c. 111, s. 150A and 310 CMR 19.00, relative to the requirement of an impervious cover for the town's sanitary landfill. Determined that both G.L. c. 111, s. 150A and 310 CMR 19.00 were in effect prior to January 1, 1981 and that therefore, the local-mandate statute does not apply. The issue was referred to the Sunset Review Program.

- LM-85-43 By request of the City of Revere, through its Elections Department, the Division is conducting a review of Chapter 165 of the Acts of 1985 concerning the inclusion in the 1986 Street Listing of new questions concerning race and primary language. The issue is still pending.
- LM-85-44 By request of the communities of Malden, Peabody, and Chatham, an informal determination was rendered on the applicability of c. 29, s. 27C to Chapter 661 of the Acts of 1983. This law requires municipalities to reduce their unfunded pension liabilities by depositing excess earnings in the pension reserve fund. Determined that since all pension funds are actually owned by employees for employees, c.661 imposes no additional cost obligations upon cities and towns and is therefore exempt from the local-mandate statute.
- LM-85-45 By request of the Town of Ipswich through its Town Manager, an informal determination was rendered on the applicability of c.29, s. 27C to Chapter 579 of the Acts of 1980, concerning the employment of designers to conduct construction project feasibility studies. Determined that since c. 579 does not require a municipality to employ a designer to conduct an independent review of a project's feasibility, the town's decision to employ same was a voluntary act which escapes review under the local-mandate statute.

DIVISION OF SPECIAL SERVICES

A. FINANCIAL EVALUATION OF PRIVATE BUSINESS, TRADE AND
CORRESPONDENCE SCHOOLS

The State Auditor's Office evaluates annually the financial position of all private business, trade, and correspondence school license applicants to ensure that non-degree-granting occupational schools applying for licensure through the Department of Education are financially as well as academically qualified to operate in Massachusetts.¹

In fiscal year 1985, the office certified that 27 prospective schools were financially qualified for original licensure, while 19 schools on the June 30, 1984 active list were reclassified as inactive. This certification and reclassification resulted in a net increase of eight active license recommendations for the period. The office evaluated the financial position of 174 private schools during the fiscal year, resulting in the approval of 116 private business schools, 50 private trade schools, and 8 private correspondence schools, as follows:

¹The State Auditor's Office performs this function under the authority of Chapters 75C, 75D, and 93 of the Massachusetts General Laws.

FINANCIAL EVALUATION OF PRIVATE OCCUPATIONAL SCHOOLS

Comparative Financial Certifications

As of June 30, 1985

	<u>Approved - State Auditor's Office</u>	<u>Approved Dept. of Education</u>	<u>Pending - Dept. of Education</u>
Chapter 75D - Business Schools	116	110	6
Chapter 93 - Trade Schools	50	47	3
Chapter 75C - Correspondence Schools	8	8	0
	<u>174</u>	<u>165</u>	<u>9</u>

Comparative Evaluations

	<u>June 30, 1985</u>	<u>June 30, 1984</u>	<u>Net Increase</u>
Chapter 75D - Business Schools	116	108	8
Chapter 93 - Trade Schools	50	49	1
Chapter 75C - Correspondence Schools	8	9	<1>
	<u>174</u>	<u>166</u>	<u>8</u>

Composition of Net Increase

	<u>Original Financial Certifications</u>	<u>Reclassified Inactive</u>	<u>Net Increase</u>
Chapter 75D - Business Schools	22	14	8
Chapter 93 - Trade Schools	4	3	1
Chapter 75C - Correspondence Schools	1	2	<1>
	<u>27</u>	<u>19</u>	<u>8</u>

Private Business Schools

Certified as Financially Qualified for Licensure

As of June 30, 1985

1. Academie Moderne, Ltd.
45 Newbury Street
Boston, MA 02116
2. Allied Tractor Trailer Training
Inc.
295 Union Street
East Walpole, MA 02032
3. American Business Institute
17 Winter Street
Boston, MA 02108
4. American Institute for Paralegal
Studies, Inc.
220 Franklin Turnpike
Mahwah, NJ 07430
5. American Management Associations
135 West 50th Street
New York, NY 10020
6. American Real Estate Academy
767 Main Street
Waltham, MA 02154
7. Andover Tractor-Trailer School,
Inc.
55 Hampshire Road
Methuen, MA 01844
8. Associated Management Institute
1160 Homestead Road
Santa Clara, CA 95050
9. Associated Technical Institute
Inc.
233 West Cummings Park
Woburn, MA 01801
10. Barbizon School of Modeling of
Boston
222 Newbury Street
Boston, MA 02116
11. Battelle Seminars and Studies
Program
4000 NE 41st Street
P.O. Box C-5395
Seattle, Washington 98105
12. Bay State Realty Academy, Inc.
27 Midstate Drive
Auburn, MA 01501
13. Boston Technical Center
660 Summer Street, Bldg. 49
Boston, MA 02210
14. Brown's Realty Course
34 Main Street
P.O. Box #9
Ayer, MA 01432
15. Bryman School
323 Boylston Street
Brookline, MA 02146
16. Burdett School, Inc.
372 Stuart Street
Boston, MA 02111
17. Business Education Services, Inc.
201 Park Avenue
West Springfield, MA 01089-1080
18. Cambridge Institute for Computer
Programming, Inc.
480 Boylston Street
Boston, MA 02116
19. CareerTrack, Inc.
5370 Manhattan Circle
Boulder, CO 80303
20. Central Travel School
220 Worthington Street
Springfield, MA 01103
21. Century 21 of New England, Inc.
12 New England Executive Park
Burlington, MA 01803
22. Chamberlain School, Inc.
90 Marlborough Street
Boston, MA 02116
- 31.

23. Nancy Chippendale's Model's Workshop
561 Massachusetts Avenue
North Andover, MA 01845
24. Columbia Bookkeeping Systems, Inc.
21 George Street
Lowell, MA 01852
25. Computer-Ed, Inc.
99 School Street
Weston, MA 02193
26. Computer Forum, Inc.
10 Langley Road
Newton, MA 02159
27. Computerland of Leominster
Searstown Shopping Center
Leominster, MA 01453
28. Computerland Training School
196 Boston Turnpike Road
Shrewsbury, MA 01545
29. Computer Learning Center of Boston, Inc.
5 Middlesex Avenue
Somerville, MA 02145
30. Computer Processing Institute
19 Commonwealth Avenue
Woburn, MA 01801
31. Computer Resource Center
99 School Street
Weston, MA 02193
32. Computer School, Inc.
95 Main Street
Reading, MA 01867
33. Computer Technology Group
d/b/a Telemedia, Inc.
310 So. Michigan Avenue
Chicago, IL 60604
34. Computer Tutor, Inc.
23 Central Street
Wellesley, MA 02181
35. The Computer Works
82 Hancock Street
Cambridge, MA 02139
36. Continuum, Inc.
785 Centre Street
Newton, MA 02158
37. Control Data Institute
One Alewife Place
Cambridge, MA 02140
38. Conway Country School of Real Estate, Inc.
183 Columbia Road
Hanover, MA 02339
39. Dudley Hall Career Institute
258-260 West Main Street
Dudley, MA 01570
40. Dudley Hall of Worcester, Inc.
16 Washington Square
Worcester, MA 01604
41. Essex County Adult Education Center
59 Pickering Street
Danvers Y.M.C.A.
P.O. Box #445
Danvers, MA 01923
42. Executive PC Education Center
Executive Place III
50 Mall Road
Burlington, MA 01803
43. Fame Modeling School
142 Main Street
Brockton, MA 02401
44. Ferioli Institute of Real Estate
85 Samoset Street
Route 44
Plymouth, MA 02360
45. Finishing Touch School of Lowell, Inc.
46 Alcott Street
Lowell, MA 01852

46. First National Bank of Boston
Seminars
100 Federal Street
Boston, MA 02115
47. Foster and Foster Real Estate,
Inc.
394 Massachusetts Avenue
Acton, MA 01720
48. Fugazy International Travel
School of Springfield
461 Sumner Avenue
Springfield, MA 01108
49. Goddard Memorial Hospital's
Schools of Radiologic Technology
and Nuclear Medicine Technology
909 Summer Street
Stoughton, MA 02072
50. Katherine Gibbs School
86 Beacon Street
Boston, MA 02108
51. Greater Brockton Multiple
Listing Services
16 Belmont Street
South Easton, MA 02375
52. Greater Springfield Board of
Realtors, Inc.
185 Industry Avenue
Springfield, MA 01104
53. Grumman Data Education Services,
Inc.
429 Cherry Street
West Newton, MA 02165
54. Hickox Secretarial School, Inc.
200 Tremont Street
Boston, MA 02116
55. Horizon Institute of Real Estate
Inc.
127 So. Franklin Street
Holbrook, MA 02343
56. H & R Block, Inc.
775 Pleasant Street, Suite 13
East Weymouth, MA 02189
57. Image Resources Limited
176 Newbury Street
Boston, MA 02116
58. Institute of Certified Travel
Agents, Inc.
148 Linden Street
Wellesley, MA 02181
59. Institute of Real Estate
Management
24 School Street
Boston, MA 02108
60. Kinyon Campbell Business School
59 Linden Street
New Bedford, MA 02740
61. Denise Bernardo's LaFemmina
School of Modeling
372 Granite Avenue
East Milton, MA 02186
62. Suzanne Dahlstrom's LaFemmina
School of Modeling
310 North Main Street
East Longmeadow, MA 01028
63. Lyn Petricca's LaFemmina School
of Modeling
P.O. Box #302
Old Cheshire Road
Lanesborough, MA 01237
64. Sue Riordan's LaFemmina School
of Modeling
862 Brockton Avenue
Abington, MA 02351
65. Karon Shea's LaFemmina School
of Modeling
50 Franklin Street, Suite 210
Worcester, MA 01608
66. Landry, Lyons and Whyte
1331 Main Street
Springfield, MA 01103
67. Lee Institute, Inc.
310 Harvard Street
Brookline, MA 02146

68. Jeannie Lindheim's Theater Workshop, Inc.
c/o S. Shama
110 Francis Street, Suite 7A
Boston, MA 02215
69. Management Research Corporation
4814 West Moorhead Circle
Boulder, Colorado 80303
70. Terry Martens' School of Travel
46 Foster Street
New Bedford, MA 02745
71. Shirley C. Martin's Modeling School
194 Rockdale Avenue
New Bedford, MA 02740
72. Mass. Association of Realtors
400 #2 Totten Pond Road
Waltham, MA 02154
73. Mass. Institute of Neuro-Linguistic Programming
16 Vine Brook Road
Lexington, MA 02173
74. Mass. License Preparation Institute
6 Liberty Road
Marshfield, MA 02050
75. Microforum, Inc.
125 Main Street
Andover, MA 01810
76. Muscular Therapy Institute
222 Third Street
Cambridge, MA 02109-4191
77. New England Computer Institute, Inc.
309 Greenlodge Street
Dedham, MA 02026
78. New England Fuel Institute
20 Summer Street
P.O. Box 888
Watertown, MA 02172
79. New England Health Association
480 Commonwealth Avenue
Boston, MA 02215
80. New England Institute for Rehabilitation Research and Education, Inc.
3 Rehabilitation Way
Woburn, MA 01801
81. New England School of Accounting Inc.
155 Ararat Street
Worcester, MA 01607
82. New England School of Acupuncture, Inc.
25 Flanders Road
Belmont, MA 02178
83. New England School for Nannies
41 Baymor Drive
East Longmeadow, MA 01028
84. New England Tractor Trailer School, Inc.
542 East Squantum Street
North Quincy, MA 02169
85. Northeast Travel School
227 W. Central Street
Natick, MA 01760
86. Northwest Center for Professional Education
13555 Bel-Red Road C-96870
Bellevue, Washington 98009
87. The Outer Office, Inc.
6 Pleasant Street
Malden, MA 02148
88. The Physical Image
P.O. Box 32
Topsfield, MA 01983
89. Beverly Powers School of Modeling, Inc.
443 Worcester Street
Wellesley Hills, MA 02181
90. John Robert Powers School
9 Newbury Street
Boston, MA 02116
91. John Robert Powers School of Worcester
390 Main Street
Worcester, MA 01608

92. Professional School of Insurance
61 Travelers Lane
Marshfield, MA 02050
93. Bonnie Prudden, Inc.
9 School Street
Lenox, MA 02140
94. Fred Pryor Seminars
P.O. Box 2951
2000 Johnson Drive
Shawnee Mission, KS 66201
95. Rate Setting Consultants
41 Highland Avenue
P.O. Box 897
North Falmouth, MA 02556
96. Real Estate Salesman's School
1839 Memorial Drive
Chicopee, MA 01020
97. St. John's School of Business
767 Main Street
West Springfield, MA 01089
98. Salter School, Inc.
155 Ararat Street
Worcester, MA 01606
99. Saluti Associates Corporate
Education and Training, Inc.
15 Court Square, Suite #340
Boston, MA 02108
100. Skills
24 South Prospect Street
Amherst, MA 01002
101. SMH Real Estate School
195 State Street
Boston, MA 02109
102. The Spencer Group
377 Elliot Street
Newton Upper Falls, MA 02164
103. Standish Travel School, Inc.
19 Depot Street
Duxbury, MA 02331
104. Sullivan Real Estate School
Sullivan Building
Route 132
Hyannis, MA 02601
105. Tax Man, Inc.
674 Massachusetts Avenue
Cambridge, MA 02139
106. Richard Thomas Real Estate
School
1218 Westfield Street
West Springfield, MA 01089
107. TMI School of Transportation
14 New England Executive Park
Burlington, MA 01803
108. Towne House Realty
77 State Road
North Dartmouth, MA 02747
109. Travel Education Center
93 Mount Auburn Street
Cambridge, MA 02138
110. Travel School of America, Inc.
1047 Commonwealth Avenue
Boston, MA 02215
111. Unicom (United Camera, Inc.)
890 Providence Highway
Dedham, MA 02026
112. Valerie Paul Studio, Inc.
260 Worthington Street
Suite 301
Springfield, MA 01103
113. Verhoef Information Packages, Inc.
Corporate Center
799 Bloomfield Avenue
Suite #310
Vernon, NJ 07044
114. Weist-Barron of Boston, Inc.
636 Beacon Street
2nd Floor
Boston, MA 02215
115. Word Pros, Inc.
140 Union Street, Suite 412
Lynn, MA 01902
116. Workshop for Television and
Modeling
392 Boylston Street
Boston, MA 02116

Private Trade Schools

Certified as Financially Qualified for Licensure

As of June 30, 1985

1. Andover Tractor Trailer School, Inc.
55 Hampshire Road
Methuen, MA 01844
2. Art Institute of Boston, Inc.
700 Beacon Street
Boston, MA 02115
3. Associated Technical Institute, Inc.
345 West Cummings Park
Woburn, MA 01801
4. Audio Workshop School of Sound/Communications Research Group
222-A Chestnut Hill Road
Chestnut Hill, MA 02167
5. Bay State School of Appliances, Inc.
15 Everett Street
Hyde Park, MA 02136
6. Boston Bartenders School, Inc.
719 Boylston Street
Boston, MA 02116
7. Boston Technical Center
660 Summer Street
Boston, MA 02210
8. Brockton Professional School of Bartending
63 Main Street
Rooms #11 & 12, 2nd Floor
Brockton, MA 02401
9. Butera School of Art, Inc.
111 Beacon Street
Boston, MA 02116
10. Cape Cod Plumbing School
175 West Main Street
Hyannis, MA 02601
11. Cass School of Floral Design
531 Mount Auburn Street
Watertown, MA 02172
12. Computer Processing Institute of Eastern Mass, Inc.
19 Commonwealth Avenue
Woburn, MA 01801
13. Connecticut School of Broadcasting
49 Walnut Park
Wellesley, MA 02181
14. Control Data Institute
One Alewife Place
Cambridge, MA 02140
15. Creative Cuisine, Inc.
2020 Massachusetts Avenue
Cambridge, MA 02140
16. East Coast Aero Tech, Inc.
Hanscom Field
P.O. Box 426
Lexington, MA 02173
17. Floraltrain
1375 Beacon Street
P.O. Box 187
Brookline, MA 02146
18. Hallmark Institute of Photography
Millers Falls Road
Turners Falls, MA 01376
19. Houston Marine Consultants, Inc.
1600 20th Street
Kenner, Louisiana 70062
20. HVAC Education Services, Inc.
10 Clermore Road
Billerica, MA 01821
21. International Auction School
Routes #5 and #10
South Deerfield, MA 01373
22. ITT Technical Institute
45 Spruce Street
Chelsea, MA 02150

23. New England Bartenders School, Inc.
811 Boylston Street
Boston, MA 02116
24. New England Fuel Institute
20 Summer Street
P.O. Box 888
Watertown, MA 02172
25. New England School of Art and Design, Inc.
28 Newbury Street
Boston, MA 02116
26. New England School of Chimney Sweeping
11 North Main Street
P.O. Box #180
Williamsburg, MA 01096
27. New England School of Floral Design
88 W. Main Street
Norton, MA 02766
28. New England School of Photography, Inc.
537 Commonwealth Avenue
Boston, MA 02215
29. V. S. Best, Inc. d/b/a Northeast Broadcasting School
282 Marlborough Street
Boston, MA 02116
30. Northeast Institute of Industrial Technology
41 Phillips Street
Boston, MA 02114
31. North Shore Bartending School
17A Water Street
Wakefield, MA 01880
32. Old Colony Trade School
426 North Warren Avenue
Brockton, MA 02401
33. Pedigree Professional School of Dog Grooming
Harbor Mall
Route 1A, The Lynnway
Lynn, MA 01901
34. Peterson School of Steam Engineering
385 Summer Street
Boston, MA 02109
35. Printing Institute of New England
2000 Commonwealth Avenue
P.O. Box 8
Auburndale, MA 02166
36. RETS Electronics School, Inc.
965 Commonwealth Avenue
Boston, MA 02215
37. Rittner's School, Inc.
345 Marlborough Street
Boston, MA 02115
38. Salter School
155 Ararat Street
Worcester, MA 01608
39. School of Fashion Design
136 Newbury Street
Boston, MA 02116
40. School of Medical Photography
330 Brookline Avenue
Beth Israel Hospital
Boston, MA 02215
41. Henry I. Simmons School
9 Crest Road
Wellesley, MA 02181
42. Smith and Wesson Academy
P.O. Box 2208
299 Paige Boulevard
Springfield, MA 01101
43. Sound and Music Workshops
173 Babcock Street
Brookline, MA 02146
44. Steam Engineering Institute
P.O. Box #69
Weymouth, MA 02188
45. Sylvania Technical School
95 Second Avenue
Waltham, MA 02254

46. Tidewater School of Navigation,
Inc.
558 Pleasant Street
Suite #316
New Bedford, MA 02714
47. United Technical School
11-23 Morgan Street
Springfield, MA 01107
48. Western Mass. Precision Institute
56 Main Street
Springfield, MA 01105
49. Woburn Electrical School of
Code and Theory
33 Plympton Street
Woburn, MA 01801
50. Women's Technical Institute
1255 Boylston Street
Boston, MA 02215

Private Correspondence Schools

Certified as Financially Qualified for Licensure

As of June 30, 1985

1. American Institute for Paralegal
Studies, Inc.
220 Franklin Turnpike
Mahwah, NJ 07430
2. Andover Tractor Trailer School,
Inc.
55 Hampshire Road
Methuen, MA 01844
3. Hewlett-Packard Company/ECG Home
Study Course
3000 Minuteman Road
Andover, MA 01810
4. Institute of Certified Travel
Agents
148 Linden Street
P.O. Box 56
Wellesley, MA 02181
5. Lift, Inc.
350 Pfingsten, Suite 103
Northbrook, IL 60062
6. Massachusetts School of Survey
108 Lincoln Street, 4th Floor
Boston, MA 02111
7. Newbury Music Libraries, Inc.
755 Boylston Street
Boston, MA 02116
8. Standard Publishing Company
1073 Hancock Street
Quincy, MA 02169

B. VERIFICATION OF ACCOUNTS RECEIVABLE BALANCES

To provide greater control over state agency accounts receivable, the State Auditor's Office monitors state billings and resolves any reported balance discrepancies. This function is designed to minimize the frequency of billing errors and provide further recourse to individuals who have questions about their bills.

During fiscal year 1985 the State Auditor's Office investigated 122 verification inquiries: 51 concerned Department of Mental Health invoices, 56 concerned bills for public higher education, 4 involved statements issued by the State Board of Retirement, 5 involved invoices issued by public health institutions, and the remaining 6 were considered "miscellaneous" agency verifications.

BALANCE VERIFICATION INQUIRIES

	<u>Year Ending June 30, 1984</u>		<u>Year Ending June 30, 1985</u>	
	<u>Inquiries Per Month</u>	<u>Year To Date</u>	<u>Inquiries Per Month</u>	<u>Year To Date</u>
July	27	27	5	5
August	38	65	29	34
September	16	81	6	40
October	14	95	13	53
November	12	107	2	55
December	9	116	2	57
January	16	132	10	67
February	23	155	7	74
March	17	172	16	90
April	16	188	5	95
May	7	195	16	111
June	<u>19</u>	<u>214</u>	<u>11</u>	<u>122</u>
	<u>214</u>		<u>122</u>	

	<u>Fiscal 1984</u>	<u>Fiscal 1985</u>
Mental Health	131	51
Education	54	56
Retirement Board	12	4
Public Health	8	5
Miscellaneous	<u>9</u>	<u>6</u>
	<u>214</u>	<u>122</u>

	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>
Total Annual Inquiries	737	553	450	420	438	366	364	316	214	122
Average Monthly Inquiries	61.42	46.08	37.5	35.0	36.5	30.5	30.3	26.33	17.83	10.16

